

**Illinois Department of Revenue
Regulations**

Title 86 Part 425 Section 120 Registration of Cannabis Retailers

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 425
MUNICIPAL CANNABIS RETAILERS' OCCUPATION TAX**

Section 425.120 Registration of Cannabis Retailers

- a) It shall be unlawful for any cannabis retailer to engage in the business of selling cannabis at retail in this State without a certificate of registration from the Department.
- b) Every person subject to the Tax under the Law shall apply to the Department (on a form prescribed and furnished by the Department) for a certificate of registration under the Law. Application for a certificate of registration shall be made to the Department on forms furnished by the Department.
- c) *The certificate of registration that is issued by the Department to a retailer under the Retailers' Occupation Tax Act [35 ILCS 120] shall permit a person to engage in the business of selling cannabis under the Law without registering separately with the Department. If a retailer holding a certificate of registration under the Retailers' Occupation Tax Act engages in the business of selling cannabis at another location in this State, the Department shall furnish him or her with a sub-certificate of registration for that place of business, and the applicant shall display the appropriate sub-certificate of registration at that place of business. The sub-certificate of registration shall bear the same registration number as that appearing upon the certificate of registration to which the sub-certificate relates. [35 ILCS 120/2a] A certificate of registration or sub-certificate of registration issued under the Retailers' Occupation Tax Act waives the registration requirements under this Section. However, the Department may require the retailer to provide such other information as the Department may reasonably require for it to administer and enforce the provisions of the Law. A retailer may not engage in the business of selling cannabis until he or she is issued a certificate of registration.*

(SOURCE: Adopted at 44 Ill. Reg.10790, effective June 02, 2020.)